

中华人民共和国广东省审计厅  
Guangdong Provincial Audit Office  
of the People's Republic of China

# 审 计 报 告

## Audit Report

粤审涉外报〔2019〕136号

GUANGDONG AUDIT REPORT〔2019〕NO. 136

---

项目名称：世界银行贷款（赠款）广东农业面源污染治理项目  
Project Name: Guangdong Agricultural Pollution Control Project  
Financed by the World Bank

贷款号： 8311-CN  
Loan No. : 8311-CN

赠款号： TF015418  
Grant No. : TF015418

项目执行单位：广东省农业面源污染治理项目管理办公室  
Project Entity: Guangdong Agricultural Pollution Control Project Office

会计年度： 2018  
Accounting Year: 2018

# 目 录

## Contents

一、 审计师意见 .....	3
<b>I. Auditor's Opinion .....</b>	<b>5</b>
二、 财务报表及财务报表附注 .....	8
<b>II. Financial Statements and Notes to the Financial Statements .....</b>	<b>8</b>
(一) 资金平衡表 .....	8
<b>i. Balance Sheet .....</b>	<b>8</b>
(二) 项目进度表 .....	10
<b>ii. Summary of Sources and Uses of Funds by Project Component .....</b>	<b>10</b>
(三) 贷款协定执行情况表 .....	12
<b>iii. Statement of Implementation of Loan Agreement .....</b>	<b>12</b>
(四) 赠款协定执行情况表 .....	13
<b>iv. Statement of Implementation of Grant Agreement .....</b>	<b>13</b>
(五) 贷款专用账户报表 .....	14
<b>v. Special Account Statement of Loan .....</b>	<b>14</b>
(六) 赠款专用账户报表 .....	16
<b>vi. Special Account Statement of Grant .....</b>	<b>16</b>
(七) 财务报表附注 .....	18
<b>vii. Notes to the Financial Statements .....</b>	<b>22</b>
三、 审计发现的问题及建议 .....	27
<b>III. Audit Findings and Recommendations .....</b>	<b>30</b>

## 一、 审计师意见

### 审计师意见

广东省农业面源污染治理项目管理办公室：

我们审计了世界银行贷款（赠款）广东农业面源污染治理项目 2018 年 12 月 31 日的资金平衡表及截至该日同年度的项目进度表、贷款协定执行情况表、赠款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注（第 8 页至第 26 页）。

#### （一）项目执行单位及广东省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表是你办的责任，编制贷款协定执行情况表、赠款协定执行情况表和专用账户报表是广东省财政厅的责任，这种责任包括：

1. 按照中国的会计准则、会计制度和本项目贷款（赠款）协定的要求编制项目财务报表，并使其实现公允反映；
2. 设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

#### （二）审计责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国国家审计准则和国际审计准则的规定执行了审计工作，上述准则要求我们遵守审计职业要求，计划和执行审计工作以对项目财务报表是否不存在重大错报获取合理保证。

为获取有关财务报表金额和披露信息的有关证据，我们实施了必要的审计程序。我们运用职业判断选择审计程序，这些程序包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，为了设计恰当的审计程序，我们考虑了与财务报表相关的内部控制，但目的并非对

内部控制的有效性发表意见。审计工作还包括评价所选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

### （三） 审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款（赠款）协定的要求编制，公允反映了世界银行贷款（赠款）广东农业面源污染治理项目 2018 年 12 月 31 日的财务状况及截至该日同年度的财务收支、项目执行和专用账户收支情况。

### （四） 其他事项

我们审查了本期间内由广东省财政厅报送给世界银行的 8311CN-008 号至 8311CN-010 号贷款提款申请书、TF15418-007 号赠款提款申请书及所附资料。我们认为，这些资料均符合贷款（赠款）协议的要求，可以作为申请提款的依据。

本审计师意见之后，共同构成审计报告的还有两项内容：财务报表及财务报表附注和审计发现的问题及建议。

中华人民共和国广东省审计厅

2019 年 6 月 20 日

地址：中国广东省广州市黄埔大道西 361 号

邮政编码：510630

电话：86-020-87078196

传真：86-020-87078201

Fax: 86-020-87078201

## **I. Auditor’s Opinion**

### **Auditor’s Opinion**

To Guangdong Agricultural Pollution Control Project Office

We have audited the special purpose financial statements(from page 8 to page 26) of Guangdong Agricultural Pollution Control Project Financed by the World Bank, which comprise the Balance Sheet as of December 31, 2018, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and Grant Agreement and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

#### **Project Entity and Guangdong Provincial Finance Department’s Responsibility for the Financial Statements**

The preparation of the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component is the responsibility of your entity, while the preparation of the Statement of Implementation of Loan Agreement and Grant Agreement and Special Account Statements is the responsibility of Guangdong Provincial Finance Department, which includes:

- i. Preparing and fairly presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project loan (grant) agreement;
- ii. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

#### **Auditor’s Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Government Auditing Standards of the People’s Republic of China and International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s ethical judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or

error. In making those risk assessments, the auditor considers internal control relevant to the entities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is appropriate and sufficient to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, the financial position of Guangdong Agricultural Pollution Control Project Financed by the World Bank as of December 31, 2018, its financial receipts and disbursements, the project implementation and the receipts and disbursements of special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan (grant) Agreement.

### **Other Matter**

We also examined the loan withdrawal application 8311CN-008 to 8311CN-010, and grant withdrawal application TF15418-007 and the attached documents submitted to the World Bank by the Department of Finance of Guangdong Province during this period. In our opinion, those documents comply with the project loan (grant) agreement and can serve as basis for loan and grant withdrawal.

The audit report consists of the Auditor's Opinion and two more parts hereinafter: Financial Statements and Notes to the Financial Statements, Audit Findings and Recommendations.

Guangdong Provincial Audit Office of the People's Republic of China  
June 20, 2019

Address: No. 361, West Huangpu Avenue, Guangzhou City, Guangdong  
Province, P.R. China  
Postcode: 510630  
Tel: 86-020-87078196  
Fax: 86-020-87078201

## 二、财务报表及财务报表附注

### II. Financial Statements and Notes to the Financial Statements

#### (一) 资金平衡表

#### i. Balance Sheet

### 资金平衡表 BALANCE SHEET

2018年12月31日

(As of December 31, 2018)

项目名称：世界银行贷款广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位：广东省农业面源污染治理项目管理办公室

货币单位：人民币元

Prepared by: Guangdong Agricultural Pollution Control Project Office

Currency Unit: RMB Yuan

资金占用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	1	360,253,799.34	565,324,800.68	一、项目拨款合计 Total Project Appropriation Funds	29	138,373,233.40	198,346,183.79
1. 交付使用资产 Fixed Assets Transferred	2	-	-	二、项目资本与项目资本公积 Project Capital and Capital Surplus	30	-	-
2. 待核销项目支出 Construction Expenditures to be Disposed	3	-	-	其中:捐赠款 Including: Grants	31	-	-
3. 转出投资 Investments Transferred-out	4	-	-	三、项目借款合计 Total Project Loan	32	239,475,735.36	388,683,005.89
4. 在建工程 Construction in Progress	5	360,253,799.34	565,324,800.68	1. 项目投资借款 Total Project Investment Loan	33	239,475,735.36	388,683,005.89
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1)国外借款 Foreign Loan	34	239,475,735.36	388,683,005.89
其中:应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	-	-	其中:国际开发协会 Including: IDA	35	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	国际复兴开发银行 IBRD	36	239,475,735.36	388,683,005.89
其中:拨付世行贷款 Including: Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	37	-	-
四、器材 Equipment	10	-	-	联合融资 Co-Financing	38	-	-

(后续 To be continued)



资金占用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	(2) 国内借款 Domestic Loan	39	-	-
五、货币资金合计 Total Cash and Bank	12	152,529,736.07	149,217,349.05	2. 其他借款 Other Loan	40	-	-
1. 银行存款 Cash in Bank	13	152,500,889.56	149,207,503.94	四、GEF 赠款 GEF Grant	41	19,275,369.62	23,991,029.24
其中:世行贷款专用账户存款 Including: WB Special Account	14	53,949,834.99	62,590,261.28	五、上级拨入投资借款 Appropriation of Investment Loan	42	-	-
GEF 赠款专用账户存款 GEF Special Account	15	3,788,451.47	4,079,165.64	其中:拨入世行贷款 Including: World Bank Loan	43	-	-
2. 现金 Cash on Hand	16	28,846.51	9,845.11	六、企业债券资金 Bond Fund	44	-	-
六、预付及应收款合计 Total Prepaid and Receivable	17	801,100.03	588,422.82	七、待冲项目支出 Construction Expenditures to be Offset	45	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	18	-	-	八、应付款合计 Total Payable	46	116,386,519.62	103,990,992.06
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	19	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	47	-	-
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	20	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	48	-	-
七、有价证券 Marketable Securities	21	-	-	应付世行贷款资金占用费 World Bank Loan Service Fee Payable	49	-	-
八、固定资产合计 Total Fixed Assets	22	-	-	九、未交款合计 Other Payables	50	-	-
固定资产原价 Fixed Assets, Cost	23	-	-	十、上级拨入资金 Appropriation of Fund	51	-	-
减:累计折旧 Less: Accumulated Depreciation	24	-	-	十一、留成收入 Retained Earnings	52	73,777.44	119,361.57
固定资产净值 Fixed Assets, Net	25	-	-			-	-
固定资产清理 Fixed Assets Pending Disposal	26	-	-			-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	27	-	-			-	-
资金占用合计 Total Application of Fund	28	513,584,635.44	715,130,572.55	资金来源合计 Total Sources of Fund	53	513,584,635.44	715,130,572.55

(二) 项目进度表

ii. Summary of Sources and Uses of Funds by Project Component

项目进度表(一)

SUMMARY OF SOURCES AND USES OF FUNDS  
BY PROJECT COMPONENT I

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称: 世界银行贷款广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省农业面源污染治理项目管理办公室

货币单位: 人民币元

Prepared by: Guangdong Agricultural Pollution Control Project Office

Currency Unit: RMB Yuan

	本期 Current Period			累计 Cumulative		
	本期计划额 Current Period Budget	本期发生额 Current Period Actual	本期完成比 Current Period % Completed	项目总计划额 Life of PAD	累计完成额 Cumulative Actual	累计完成比 Cumulative % Completed
资金来源合计 Total Sources of Funds	338,347,500.00	213,895,880.54	63.22%	1,344,612,500.00	611,020,218.92	45.44%
一、国际金融组织贷款 International Financing	204,211,200.00	149,207,270.53	73.07%	657,363,400.00	388,683,005.89	59.13%
1. 国际复兴开发银行 IBRD	204,211,200.00	149,207,270.53	73.07%	657,363,400.00	388,683,005.89	59.13%
二、全球环境基金赠款 GEF grant	7,136,300.00	4,715,659.62	66.08%	33,435,400.00	23,991,029.24	71.75%
三、配套资金 Counterpart Financing	127,000,000.00	59,972,950.39	47.22%	653,813,700.00	198,346,183.79	30.34%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	338,347,500.00	205,071,001.34	60.61%	1,344,612,500.00	565,324,800.68	42.04%
1. 环境友好型种植业示范项目 Environmentally Friendly Crop Production	99,151,100.00	86,281,841.06	87.02%	338,835,600.00	214,289,751.79	63.24%
2. 牲畜废弃物管理示范项目 Livestock Waste Management	207,450,900.00	91,999,869.85	44.35%	828,369,700.00	242,410,711.15	29.26%
3. 监测与评估、能力建设及知识管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	22,881,500.00	17,091,492.37	74.70%	105,665,300.00	71,053,385.13	67.24%
4. 项目管理 Project Management	6,364,000.00	6,460,965.38	101.52%	70,118,500.00	27,636,110.42	39.41%
5. 贷款利息 loan interest	2,500,000.00	3,154,582.68	126.18%	-	8,219,042.19	-
6. 先征费 Front-End Fee	-	82,250.00	-	1,623,400.00	1,715,800.00	105.69%
差异 Difference	-	8,824,879.20	-	-	45,695,418.24	-
1. 应收款变化 Change in Receivables	-	-212,677.21	-	-	588,422.82	-
2. 应付款变化 Change in Payables	-	12,395,527.56	-	-	-103,990,992.06	-
3. 货币资金变化 Change in Cash and Bank	-	-3,312,387.02	-	-	149,217,349.05	-
4. 其它 Other	-	-45,584.13	-	-	-119,361.57	-

**项目进度表(二)**  
**SUMMARY OF SOURCES AND USES OF FUNDS**  
**BY PROJECT COMPONENT II**

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称: 世界银行贷款广东农业面源污染治理项目

Project Name: Guangdong agricultural pollution control Project Financed by the World Bank

编报单位: 广东省农业面源污染治理项目管理办公室

货币单位: 人民币元

Prepared by: Guangdong agricultural pollution control Project Office

Currency Unit: RMB Yuan

项目内容 Project Component	项目支出 Project Expenditure							
	累计支出 Cumulative Amount	已交付资产 Assets Transferred				在建工程 Work in Progress	待核销项目支出 Construction Expenditures to be Disposed	转出投资 Investments Transferred-out
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	递延资产 Deferred Asset			
1.环境友好型种植业示范项目 Environmentally Friendly Crop Production	214,289,751.79	-	-	-	-	214,289,751.79	-	-
2.牲畜废弃物管理示范项目 Livestock Waste Management	242,410,711.15	-	-	-	-	242,410,711.15	-	-
3.监测与评估、能力建设及知识管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	71,053,385.13	-	-	-	-	71,053,385.13	-	-
4.项目管理 Project Management	27,636,110.42	-	-	-	-	27,636,110.42	-	-
5.贷款利息 loan interest	8,219,042.19	-	-	-	-	8,219,042.19	-	-
6.先征费 Front-End Fee	1,715,800.00	-	-	-	-	1,715,800.00	-	-
合计 Total	565,324,800.68	-	-	-	-	565,324,800.68	-	-

## (三) 贷款协定执行情况表

## iii. Statement of Implementation of Loan Agreement

## 贷款协定执行情况表

## STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称：世界银行贷款广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位：广东省财政厅

货币单位：美元/人民币元

Prepared by: Department of Finance of Guangdong Province

Currency Unit: USD/ RMB Yuan

类 别 Category	核定贷款金额 Loan Amount 美元USD	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		美元USD	折合人民币RMB	美元USD	折合人民币RMB
		1. 养殖场工程和货物 Goods and works under part 2(a) of the project	38,240,200.00	6,360,761.77	43,655,180.18
2. 种植业补贴和高床养殖补贴 Sub-financing under parts 1 (a) (ii), 1 (b) (ii) and 2 (b) of the project	50,279,800.00	10,892,762.48	74,759,207.45	23,845,591.32	163,657,062.35
3. 公共支撑工程、咨询服务、培训考察及办公设备 Works, goods, non-consulting services, consultants' services, incremental operating costs, training and workshops under parts 1 (a) (i), 1(b) (i), 3 and 4 of the project	11,230,000.00	2,729,800.76	18,735,168.58	8,474,361.73	58,161,239.42
4. 先征费 Front-End Fee	250,000.00	-	-	250,000.00	1,715,800.00
5. 指定账户 Special Account	-	-	-	10,000,000.00	68,632,000.00
总计 Total	100,000,000.00	19,983,325.01	137,149,556.21	56,632,912.62	388,683,005.89

(四) 赠款协定执行情况表

iv. Statement of Implementation of Grant Agreement

赠款协定执行情况表

STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称: 世界银行贷款广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省财政厅

Prepared by: Department of Finance of Guangdong Province

货币单位: 美元/人民币元

Currency Unit: USD/ RMB Yuan

类别 Category	核定赠款金额 Grant Amount 美元USD	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		美元USD	折合人民币RMB	美元USD	折合人民币RMB
		1. 保护性耕作补助 Sub-financings under part 1 (c) of the project	700,000.00	54,769.73	375,895.61
2. 货物、非咨询服务、咨询服务、增量运作成本、培训和研讨会 Goods, non-consulting services, consultant' services, incremental operating costs, training and workshop under parts 1,3 and 4 of the project	4,400,000.00	490,913.89	3,369,240.21	2,587,855.97	17,760,973.10
3. 指定账户 Special Account	-	-	-	800,000.00	5,490,560.00
总计 Total	5,100,000.00	545,683.62	3,745,135.82	3,495,603.98	23,991,029.24

(五) 贷款专用账户报表

v. Special Account Statement of Loan

贷款专用账户报表  
SPECIAL ACCOUNT STATEMENT OF LOAN

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称: 世界银行贷款(赠款)广东农业面源污染治理项目 开户银行名称: 中国工商银行广州北京路支行  
Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank Depository Bank: Guangzhou Beijing Road Sub-branch, Industrial and Commercial Bank of China  
贷款号: 8311-CN 账号: 3602000929200467566  
Loan No. 8311-CN Account No.: 3602000929200467566  
编报单位: 广东省财政厅 货币种类: 美元  
Prepared by: Department of Finance of Guangdong Province Currency: USD

A 部分: 本期专用账户收支情况 Part A-Account Activity for the Current Period	金 额 Amount
期初余额 Beginning Balance	8,256,532.55
增加: Add:	—
本期世行回补总额 Total Amount Deposited this Period by World Bank	19,983,325.01
本期利息收入总额(存入专用账户部分) Total Interest Earned this Period if Deposited in Special Account	3,533.99
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	—
减少: Deduct:	—
本期支付总额 Total Amount Withdrawn this Period	19,123,708.84
本期未包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn	-8.00
期末余额 Ending Balance	9,119,690.71

(后续 To be continued)

B 部分：专用账户调节 Part B-Account Reconciliation	金 额 Amount
1. 世行首次存款总额 Amount Advanced by World Bank	10,000,000.00
减少： Deduct:	—
2. 世界银行回收总额 Total Amount Recovered by World Bank	—
3. 本期期末专用账户首次存款净额 Outstanding Amount Advanced to the Special Account at the End of this Period	10,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account	9,119,690.71
增加： Add:	—
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period	—
1) 项目 2 (a) 部分的货物和工程 Goods and works under part 2(a) of the project	—
2) 项目 1 (a) (ii)、1 (b) (ii)、2 (b) 部分的子拨款 Sub-financings under parts 1 (a) (ii), 1 (b) (ii) and 2 (b) of the project	—
3) 项目 1 (a) (i)、1 (b) (i)、3 和 4 部分的工程、货物、非 咨询服务、咨询服务、增量运作成本、培训和研讨会 Works, goods, non-consulting services, consultants' services, incremental operating costs, training and workshops under parts 1 (a) (i), 1(b) (i), 3 and 4 of the project	—
6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period	891,050.33
7. 服务费累计支出（如未含在 5 和 6 栏中） Cumulative Service Charges (If not Included in Item 5 or 6)	—
减少： Deduct:	—
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)	10,741.04
9. 本期期末专用账户首次存款净额 Total Advance to the Special Account Accounted for at the End of this Period	10,000,000.00

(六) 赠款专用账户报表

vi. Special Account Statement of Grant

赠款专用账户报表

SPECIAL ACCOUNT STATEMENT OF GRANT

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称: 世界银行贷款(赠款) 广东农业面源污染治理项目 开户银行名称: 中国农业银行广州林和中路支行

Project Name: Guangdong Agricultural Pollution

Depository Bank :Guangzhou Linhezhong Road

Control Project Financed by the World Bank

Sub-branch, Agricultural Bank of China

赠款号: TF015418

账号: 44057014040000021

Grant No. TF015418

Account No. : 44057014040000021

编报单位: 广东省财政厅

货币种类: 美元

Prepared by: Department of Finance of Guangdong Province

Currency: USD

A 部分: 本期专用账户收支情况 Part A-Account Activity for the Current Period	金 额 Amount
期初余额 Beginning Balance	579,788.11
增加: Add:	—
本期世行回补总额 Total Amount Deposited this Period by World Bank	545,683.62
本期利息收入总额(存入专用账户部分) Total Interest Earned this Period if Deposited in Special Account	313.34
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	—
减少: Deduct:	—
本期支付总额 Total Amount Withdrawn this Period	531,416.76
本期未包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn	15
期末余额 Ending Balance	594,353.31

(后续To be continued)



B 部分：专用账户调节 Part B-Account Reconciliation	金 额 Amount
1. 世行首次存款总额 Amount Advanced by World Bank	800,000.00
减少： Deduct:	—
2. 世界银行回收总额 Total Amount Recovered by World Bank	—
3. 本期期末专用账户首次存款净额 Outstanding Amount Advanced to the Special Account at the End of this Period	800,000.00
4. 专用账户期末余额 Ending Balance of Special Account	594,353.31
增加： Add:	—
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period	—
1) 项目 1 (c) 部分的子拨款 Sub-financings under part 1 (c) of the project	—
2) 项目 1、3 和 4 部分的货物、非咨询服务、咨询服务 Goods, non-consulting services, consultant' services, incremental operating costs, training and workshop under parts 1,3 and 4 of the project	—
6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period	206,777.12
7. 服务费累计支出（如未含在 5 和 6 栏中） Cumulative Service Charges (If not Included in Item 5 or 6)	15.00
减少： Deduct:	—
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)	1,145.43
9. 本期期末专用账户首次存款净额 Total Advance to the Special Account Accounted for at the End of this Period	800,000.00

## （七）财务报表附注

### 财务报表附注

#### 1. 项目概况

世界银行贷款广东农业面源污染治理项目的贷款号为 8311-CN，全球环境基金赠款广东农业面源污染治理项目的赠款号为 TF015418，旨在通过项目实施，减少项目区种植业和牲畜养殖业对水体的污染排放。主要内容包括：在项目区推进化肥减量控污示范工程、农药减量控害工程、保护性耕作等，以及在全省选择一批规模化养殖场进行治疗，通过大中型沼气、污水净化、高床发酵生态养殖技术示范等工程，实现畜禽粪便资源化利用和环境治理双重目标，并开展相应的咨询、培训活动。项目协议于 2014 年 2 月签订、2014 年 5 月生效，原计划于 2019 年 12 月 31 日关账。中期调整方案于 2017 年 12 月生效，项目延长至 2021 年 6 月 30 日关账。中期调整后，项目计划总投资人民币 1,344,612,500.00 元，其中世界银行贷款总额 100,000,000.00 美元，折合人民币 657,363,400.00 元；全球环境基金赠款总额 5,100,000.00 美元，折合人民币 33,435,400.00 元。

#### 2. 财务报表编制范围

本财务报表的编制范围包括广东省农业面源污染治理项目管理办公室（以下简称省项目办）、12 个市项目办、28 个县项目办的财务报表及广东省财政厅(以下简称省财政厅)的有关财务报表。

#### 3. 主要会计政策

3.1 本项目财务报表按照财政部《世界银行贷款项目会计核算办法》(财际字〔2000〕13 号)的要求编制。

3.2 会计核算年度采用公历年制，即公历每年 1 月 1 日至 12 月 31 日。

3.3 本项目会计核算以“权责发生制”作为记账原则，采用借贷复式记账法记账，以人民币为记账本位币。

3.4 按照中国人民银行 2018 年 12 月 31 日汇率，即 1 美元=人民币 6.8632 元。

#### 4. 报表科目说明

##### 4.1 项目支出

2018 年项目支出人民币 205,071,001.34 元，累计支出人民币 565,324,800.68 元，占计划总投资的 42.04%。完成投资情况如下：

(单位：人民币元)

项目支出构成	本期支出	累计支出
(1) 环境友好型种植业示范项目	86,281,841.06	214,289,751.79
(2) 牲畜废弃物管理示范项目	91,999,869.85	242,410,711.15
(3) 监测与评估、能力建设及知识管理	17,091,492.37	71,053,385.13
(4) 项目管理	6,460,965.38	27,636,110.42
(5) 贷款利息	3,154,582.68	8,219,042.19
(6) 先征费	82,250.00	1,715,800.00
合 计	205,071,001.34	565,324,800.68

注：先征费本期支出变化是受报表汇率变化。

##### 4.2 货币资金

2018 年 12 月 31 日余额为人民币 149,217,349.05 元。其中省项目办账户余额人民币 79,823,329.40 元，市县项目办账户余额合计人民币 2,724,592.73 元（含现金余额人民币 9,845.11 元），省财政厅专用账户余额合计 9,714,044.02 美元，折合人民币 66,669,426.92 元。

##### 4.3 预付及应收款

2018 年 12 月 31 日余额为人民币 588,422.82 元，其中其他预付及应收款人民币 177,298.09 元，预付养殖场废弃物治理土建工程款人民币 411,124.73 元（经世行同意，养殖场废弃物治理土建工程 EPC 采购合同分 2 期支付，第 1 期款的支付条件为“完成 30% 工程量，支付总工程款（不含暂定金）的 50% ”）。

#### 4.4 项目拨款

2018年12月31日余额为人民币198,346,183.79元，其中省级配套资金人民币129,559,450.34元，农户自筹资金人民币377,000.00元，养殖场自筹资金人民币68,409,733.45元。

#### 4.5 项目借款

2018年12月31日余额为人民币388,683,005.89元，为国际复兴开发银行贷款额56,632,912.62美元（含先征费250,000.00美元），折合人民币388,683,005.89元。

截至2018年12月31日，累计提取世界银行贷款56,632,912.62美元，占贷款总额的56.63%。

#### 4.6 GEF 赠款

2018年12月31日余额为人民币23,991,029.24元，为全球环境基金赠款3,495,603.98美元，折合人民币23,991,029.24元。

截至2018年12月31日，累计提取全球环境基金赠款3,495,603.98美元，占赠款总额的68.54%。

#### 4.7 应付款

2018年12月31日余额为人民币103,990,992.06元，其中应付器材款人民币2,926,934.43元，其他应付款人民币101,064,057.63元。

#### 4.8 留成收入

2018年12月31日余额为人民币119,361.57元，为银行存款利息收入。其中省项目办账户存款利息收入人民币35,883.19元，市县项目办账户存款利息收入人民币2,002.11元，省财政厅专用账户存款利息收入合计11,871.47美元（贷款专用账户存款利息收入10,741.04美元，赠款专用账户存款利息收入1,145.43美元，剔除赠款专用账户截止本期期末未包括在支付额中的服务费支出15.00美元），折合人民币81,476.27元。

### 5. 专用账户使用情况

本项目贷款（赠款）专用账户设在省财政厅，贷款开户银行为中国工

商银行广州北京路支行，账号为 3602000929200467566，币种为美元，开设时间为 2014 年 12 月 30 日；赠款开户银行为中国农业银行广州林和中路支行，账号为 44057014040000021，币种为美元，开设时间为 2015 年 1 月 15 日。

贷款专用账户 2018 年年初余额为 8,256,532.55 美元，本年度世行回补总额 19,983,325.01 美元，利息收入 3,533.99 美元，本年度支付 19,123,708.84 美元，收回 2017 年垫支手续费 8 美元，年末余额 9,119,690.71 美元。

赠款专用账户 2018 年年初余额为 579,788.11 美元，本年度世行回补总额 545,683.62 美元，利息收入 313.34 美元，本年度支付 531,416.76 美元，本年未包括在支付额中的服务费支出 15.00 美元，年末余额 594,353.31 美元。

## 6. 其他需要说明的事项

根据省财政厅和省农业厅制定的《世界银行贷款广东农业面源污染治理项目省级配套资金管理办法》（粤财农〔2014〕32 号），省级配套资金预算指标挂省农业投资项目中心，并实行分账核算，由省农业投资项目中心代省项目办办理资金拨付手续，并编制部门决算。为了满足年终决算报表的编制要求，省项目办除了按照世界银行贷款项目财务管理规定建立项目 MIS 系统账外，还按照事业单位会计制度建立了一套财政 NC 系统账，以用于省级财政配套资金（包括零余额账户和基本户）的记账，相关凭证原件存放于财政 NC 系统账中。

按照项目可行性研究报告，市、县项目管理费补贴由省项目办列入每年的财政配套资金预算，并拨付给各市、县项目办。由于市、县项目办不具备法人资格，无法开设项目账户，只能借用当地农业局或农业技术推广中心等单位的账户，所以在货币资金管理和账务处理方面有其特殊性。

“项目进度表（一）”的国际金融组织贷款、全球环境基金赠款本期发生额为 2018 年 12 月 31 日累计完成额减去 2017 年 12 月 31 日累计完成额，而“贷款协定执行情况表”、“赠款协定执行情况表”的本年度提款数人民币金额是根据当年提款数美元金额按照期末汇率折算，导致两者存在差额。

## **vii. Notes to the Financial Statements**

### **Notes to the Financial Statements**

#### **1. Project overview**

The Loan No. of Guangdong Agricultural Pollution Control Project Financed by the World Bank is 8311-CN. The Grant No. of Guangdong Agricultural Pollution Control Project Financed by Global Environmental Facility is TF015418, it aims to reduce water pollutant releases from crop and livestock production in project areas. The contents of the project include: promoting crop production pollution control, pesticide residue control and conservation agriculture pilot sites etc. In selected project areas, implementing biogas and waste-water treatment and high-rise pig production in selected scale livestock farms within the province which is to achieve the dual goal of recycling livestock waste and environmental protection and carrying out relevant consulting and training programs. Project Agreement was signed in February 2014 and came into effect in May 2014, and the planned closing date is December 31, 2019. The mid-term adjustment proposal came into effect in December 2017 and project closing date was extended to June 30, 2021. After MTR, the estimated total investment for the project is RMB 1,344,612,500.00 yuan, among which the World Bank loan is USD 100,000,000.00, equivalent to RMB 657,363,400.00 yuan; the total GEF grant is USD 5,100,000.00, equivalent to RMB 33,435,400.00 yuan.

#### **2. Consolidation Scope of the Financial Statements**

Consolidation scope of the financial statements covers the financial statements of Management Office of Guangdong Agricultural Pollution Project (hereinafter referred to as “PPMO”), 12 project offices of municipal city level and 28 project offices of county level, as well as relevant financial statements of Department of Finance of Guangdong Province (hereinafter referred to as “DOF”).

#### **3. Accounting Policies**

3.1 The Financial Statements of the project were prepared according to the requirements of *Accounting Methods for the World Bank Financed Project* (Caijizi [2000]No.13) .

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January 1 to December 31.

3.3 The accrual basis and the debit/credit double entry bookkeeping method are adopted. RMB is used as the recording currency of bookkeeping.

3.4 The exchange rate adopted in the financial statements was the exchange rate on December 31, 2018 of the People's Bank of China, which is USD 1=RMB 6.8632 yuan.

#### 4. Explanation of Subjects

##### 4.1 Project expenditures

The project expenditure in 2018 was RMB 205,071,001.34 yuan, and the cumulative expenditures were RMB 565,324,800.68 yuan, which accounted for 42.04% of the total investment plan. The completed investments was as follows:

(Currency: RMB yuan)

Project component name	Current expenditure	Cumulative expenditures
(1) Environmentally Friendly Crop production	86,281,841.06	214,289,751.79
(2) Livestock Waste Management	91,999,869.85	242,410,711.15
(3) Monitoring and Evaluation, Capacity Building and Knowledge Management	17,091,492.37	71,053,385.13
(4) Project Management	6,460,965.38	27,636,110.42
(5) Loan Interest	3,154,582.68	8,219,042.19
(6) Front-end Fee	82,250.00	1,715,800.00
Total	205,071,001.34	565,324,800.68

Note: the change in expenditures at this phase of the front-end fee varies with the exchange rate of the statement.

##### 4.2 Cash and Bank

The balance on December 31, 2018 was RMB 149,217,349.05 yuan, including: balance of account of PPMO was RMB 79,823,329.40 yuan, total balance of accounts of municipal and county PMOs was RMB 2,724,592.73 yuan (including cash balance of RMB 9,845.11 yuan) and the balance of the special account of DOF was USD 9,714,044.02, equivalent to RMB 66,669,426.92 yuan.

##### 4.3 Prepaid and Receivable

The balance on December 31, 2018 was RMB 588,422.82 yuan, among which RMB 177,298.09 yuan was for other advance payments and receivables and

RMB 411,124.73 yuan (the EPC procurement contract concerning civil works for treatment of wastes at the farm can be paid in 2 phases after being agreed by the World Bank; the term of payment of phase 1 is “30% of the quantities are completed and 50% of the total project funds (excluding provisional sum) are paid”) for advance payment concerning civil works for treatment of wastes at the farm.

#### 4.4 Project Appropriation Funds

The balance on December 31, 2018 was RMB 198,346,183.79 yuan, among which provincial counterpart fund was RMB 129,559,450.34 yuan, self-raised funds by farmers was RMB 377,000.00 yuan and self-raised funds by pig farms was RMB 68,409,733.45 yuan.

#### 4.5 Project Loan

The balance on December 31, 2018 was RMB 388,683,005.89 yuan, which was the cumulative amount of IBRD loan USD 56,632,912.62 (including front-end fee of USD 250,000.00), equivalent to RMB 388,683,005.89 yuan. As of December 31, 2018, USD 56,632,912.62 of the World Bank loan was withdrawn cumulatively, accounting for 56.63% of the total loan.

#### 4.6 GEF Grant

The balance on December 31, 2018 was RMB 23,991,029.24 yuan, which was the cumulative amount of GEF grant USD 3,495,603.98, equivalent to RMB 23,991,029.24 yuan. As of December 31, 2018, USD 3,495,603.98 of the GEF grant was withdrawn cumulatively, accounting for 68.54% of the total grant.

#### 4.7 Payable

The balance on December 31, 2018 was RMB 103,990,992.06 yuan, including: payable of RMB 2,926,934.43 yuan for equipment procurement and other payable of RMB 101,064,057.63 yuan.

#### 4.8 Retained Earnings

The balance on December 31, 2018 was RMB 119,361.57 yuan, which was the interest income. Specifically, the interest income of the account of PPMO was RMB 35,883.19 yuan; those of municipal and county PMOs was RMB 2,002.11 yuan, and the total interest income of special account of DOF was USD 11,871.47 (interest income of loan special account was USD 10,741.04 and interest income of grant special account was USD 1,145.43, excluding the service charge expenditure excluded in the payment amount at the end of this



phase of grant special account of USD 15.00), equivalent to RMB 81,476.27 yuan.

## **5. Special Account**

The project loan (grant) special account is set in DOF. The Special Account of Loan, opened on December 30, 2014, is set in Guangzhou Beijing Road Sub-Branch, Industrial and Commercial Bank of China, with the account number of 3602000929200467566, and USD as currency Unit. The Special Account of Grant, opened on January 15, 2015, is set in Guangzhou Linhezhong Road Sub-Branch, Agricultural Bank of China, with the account number of 44057014040000021, and USD as currency Unit.

The balance of loan special account at the beginning of 2018 was USD 8,256,532.55, the total amount deposited this year by World Bank was USD 19,983,325.01, interest income was USD 3,533.99, the amount withdrawn this year was USD 19,123,708.84, recovery of the advanced service charge in 2017 was USD 8.00 and the ending balance was USD 9,119,690.71.

The balance of grant special account at the beginning of 2018 was USD 579,788.11, the total amount deposited this year by World Bank was USD 545,683.62, interest income was USD 313.34, the amount withdrawn this year was USD 531,416.76, the service charge expenditure excluded in the payment amount at the end of this year was USD 15.00 and the ending balance was USD 594,353.31.

## **6. Other Explanation for the Financial Statements**

According to the *Management Measures on the Provincial Counterpart Fund for the Guangdong Agricultural Pollution Control Project Financed by the World Bank* (Yuecainong [2014] No. 32) enacted by DOF and Department of Agriculture of Guangdong Province, the provincial counterpart budget is partly allocated to Guangdong Agricultural Investment Center (GAIC) on behalf of the PPMO, and the GAIC is also in charge of compiling the departmental final accounts. To meet the requirements of the compilation of the year-end final account, apart from the MIS financial accounts system which was set up according to the World Bank Loan Project Financial Management Regulations, the PPMO also set up a NC financial system to record the provincial counterpart fund (the zero balance account as well as the basic account included), the relevant certificates originals were stored in NC financial system. According to the Feasibility Study Report of the project, the subsidies for the project management fees at the municipal and county levels shall be included in the annual budget for the counterpart funds by the PPMO and will be allocated to the municipal and county PMOs. Since the municipal and county

PMOs are not eligible to be the legal person hence are unable to open project account, the accounts of the agricultural bureaus or agricultural technique promotion centers of the same levels etc. have to be used instead, which causes the cash management and accounts treatment to be done in a special way.

The accrual of International Financing and GEF grant at this phase in the “Project Schedule (I)” = cumulative amount completed on December 31, 2018 – cumulative amount completed on December 31, 2017. The RMB amount withdrawn this year in “Statement of Implementation of Loan Agreement” and “Statement of Implementation of Grant Agreement” shall be converted as per the exchange rate at the end of this phase (USD amount withdrawn in current year), leading to difference in them.

### 三、审计发现的问题及建议

#### 审计发现的问题及建议

除对财务报表进行审计并发表审计意见外，审计中我们还关注了项目执行过程中相关单位国家法规和项目贷款（赠款）协定遵守情况、内部控制和项目管理情况、项目绩效情况及上年度审计建议整改落实情况。审计结果表明，项目规模质量逐年提升。截至 2018 年 12 月 31 日，据 IC 卡信息系统数据显示环境友好型种植业示范项目的受益人增至 13.4 万农户、推广“减药减肥”生产方式的耕地面积增至 69.2 万亩；据第三方监测数据显示牲畜废弃物管理示范项目已运行 32 个工程，化学需氧量减排 39,355.98 吨，氨氮减排 2,375.15 吨。但我们发现仍存在如下问题：

##### （一）项目管理方面存在的问题

##### 牲畜废弃物管理示范项目的投资进度缓慢。

截至 2018 年底，牲畜废弃物管理示范项目 140 个工程（80 个已完工、60 个未完工）累计完成投资人民币 242,410,711.15 元，仅占世界银行批准的中期调整子项目投资概算人民币 828,369,700.00 元的 29.26%。

主要原因包括：一是省项目办采取的措施尚未能有效督促工程严重逾期的 4 家施工承包商加快施工进度。截至 2018 年底，仍有 42.86% 计 60 个未完工工程，其中 17 个工程逾期 1 年以上（最长逾期 642 天）。二是省项目办对已完工竣工结算工程的报账及调试进度较慢。截至 2018 年底，有 25 个已竣工结算交付使用工程未完成报账，涉及金额人民币 25,068,458.82 元；有 16 个已竣工结算工程因调试进度未交付使用，涉及金额人民币 48,232,101.31 元。

建议你办采取有效措施加快牲畜废弃物管理示范项目的施工进度、报账进度和调试进度，确保在关账日 2021 年 6 月 30 日前按照世界银行要求完成所有子项目。你办已接受审计建议。

##### （二）上一年度审计发现问题未整改情况

上一年度审计报告披露的 5 个问题中，基建项目财政配套资金拨付用时较长影响项目建设、省项目办未能及时纠正个别工程质量、未合理选择

使用单位造成个别监测设备不能发挥作用、对已完工投产的牲畜废弃物处理设施运行监管不到位 4 个问题均已采取措施整改。但牲畜废弃物治理工程进度缓慢问题仍未完全整改到位，截至 2018 年底有 23 个工程超出合同工期未完工，影响项目实施绩效。建议你办切实制定和落实整改措施，加强管理，促进项目顺利实施。你办已接受审计建议。

### （三）项目采购检查的情况

2018 年获得世界银行不反对意见的 25 个采购计划后审项目中，5 个土建项目因养殖场退出而取消、3 个土建项目因不满足招标要求而废标重招、3 个后审项目未招标，实际签订合同的后审项目 14 个。按照世界银行要求，我们对 5 个后审合同（详见附表《已检查合同清单》）开展了采购检查，合同金额合计人民币 17,820,844.44 元，分别占应检查合同数和应检查合同金额的 35.71%和 33.91%。应检查合同数为前次检查至本次检查期间签订的后审合同数。应检查后审合同数的统计期间是 2018 年 1 月 1 日至 2018 年 12 月 31 日。检查中我们关注了采购过程、合同管理和治理情况，未发现上述合同存在需进行澄清、调查和整改的问题。

附表：已检查合同清单

**Annex : List of Contracts Reviewed**

序号 NO.	采购类别 Procurement category	采购方式 Procurement method	合同编号 Contract number	合同日期 Contract signed date	合同简介 Contract description	合同执行情况简介（简要说明合同阶段、支付进度） Contract implementation description	承包商/供货商/ 咨询顾问名称 Name of contractor/supplier/ consultant	合同金额 Contract amount (CNY and USD Equivalent)	
								CNY	USD
1	土建	NCB	GDAPC- EPC-ZJY H1802-2	2018.11	湛江壹号土猪2个养殖场（七联、石头岭）废弃物治理系统设计、施工、供货及安装工程（重招）	实施中，未支付	山东沃能环保工程科技有限公司（主）和山东国舜建设集团有限公司（成）联合体	9,384,147.44	1,367,313.71
2	货物及非咨询服务	Shopping	GDAPC- G1710	2018.04	龙川东瑞农牧发展有限公司有机肥厂设备供应合同	合同完成，未支付	广东弘科农业机械研究开发有限公司	2,691,400.00	392,149.43
3	货物及非咨询服务	Shopping (非咨询服务)	GDAPC- NC1802	2018.03	2018年农户培训第三方服务机构（粤西片区）	合同完成，已部分支付： 1.2018年11月79#凭证支付183816.00元； 2.2018年12月81#凭证支付190785.00元。	云浮大众教育服务有限公司	1,775,297.00	258,668.99
4	咨询服务	CQS	GEF-GD APC-C16	2018.11	项目2018-2020年保护性耕作监测（3年）	实施中，未支付	广东省生态环境技术研究所	2,050,000.00	298,694.49
5	咨询服务	CQS	GDAPC- CS1704	2018.07	小区域面源污染综合治理及产业链提升试点研究（水稻）	实施中，未支付	农业农村部农业生态与资源保护总站	1,920,000.00	279,752.88
已检查合同金额合计人民币 17,820,844.44 元								CNY	USD
								17,820,844.44	2,596,579.50
应检查后审合同数的统计期间是 2018 年 1 月 1 日至 2018 年 12 月 31 日,应检查后审合同数 14 个,应检查后审合同金额合计人民币 52,558,268.20 元。									

### **III. Audit Findings and Recommendations**

#### **Audit Findings and Recommendations**

In addition to performing the audit and expressing an opinion on the financial statements, we also pay attention to the observance of relevant national laws and regulations and the loan (grant) agreement during implementation of the project, internal control, project management, project performance and rectifications and implementations of audit suggestions of the previous year. According to the audit results, the scale and quality of the Project is improved year after year. As of December 31, 2018, according to the data of IC system, the beneficiary of the environment-friendly crop production project was increased to 134,000 farmer households; the area of the crop subjected to “reducing both the pesticide and chemical fertilizer” production modes was increased to 692,000 mu. Based on the monitoring data provided by the third-party organizations, 32 projects of livestock waste management component have been operated, with the COD reduction of 39,355.98 tons and nitrogen-ammonia reduction of 2,375.15 tons. However, the following problems were still identified:

#### **Issues on project management**

##### **The investment of livestock waste management demonstration component shows slow progress.**

By the end of 2018, 60 of 140 projects (42.86%) of livestock waste management demonstration project component were remained uncompleted (including 32 projects under construction, and 28 projects haven't been in construction stage); the cumulative completed investment for LWM projects was RMB 242,410,711.15 yuan, accounting for only 29.26% of RMB 828,369,700.00 yuan, which is the investment estimate for this component in the mid-term adjustment approved by the World Bank.

Main reasons are as follows: First, although several measures have been taken by the PPMO, it fails to effectively supervise the four construction contractors whose projects are seriously overdue, thus causing delay of the construction. By the end of 2018, due to poor internal management by the 4 contractors, are overdue for more than one year (maximum over duration: 642 days).

Second, the PPMO was slow in disbursement progress. By the end of 2018, in terms of LWM component, 25 of 28 completed, settled and delivered

traditional projects failed to complete disbursement with an amount of RMB 25,068,458.82 yuan. The PPMO didn't reach a satisfactory outcome for pushing the commissioning work of the livestock waste management projects that have been completed and settled but yet to delivered. By the end of 2018, due to slow commissioning progress, 16 traditional projects among LWM component have been completed and settled but not delivered , with an amount of RMB 48,232,101.31 yuan for completion and settlement.

We suggested that your office should take effective measures to speed up the construction, disbursement and commissioning progress of the LWM component, and ensure that all components will be completed as required by World Bank before the closing date of June 30, 2021. The PPMO has accepted the audit recommendations.

### **The Followed-up of previous recommendations**

Among the 5 problems disclosed in the audit report of last year, 4 problems, namely, “the appropriation duration of the provincial counterpart funds allocated by the national treasury directly for the construction project takes a long time, affecting the project construction” “the construction quality of individual LWM projects that PPMO failed to correct in time” “PPMO failed to choose the equipment users properly, resulting in the failure of some monitoring equipment to play a role” and “PPMO failed to effectively monitor the operation of livestock waste disposal facilities that had been put into the production”, have been rectified by some measures. The slow progress of the LWM project was not rectified completely, and there were 23 projects that still were not completed when the contract period expired by the end of 2018, which affected the implementation and performance of the project. We suggested that your office take practical follow-up measures and implement them accordingly, and strengthen the management to promote the smooth implementation of the project. PPMO accepted the audit recommendation.

### **Project procurement inspection**

Among 25 post-reviewed procurement contracts approved by World Bank in 2018, 5 civil works contracts were canceled due to farm withdrawal, 3 civil works contracts were rejected and need to re-bid due to non-compliance with the bidding requirements, and 3 post-reviewed contracts were not in procurement process. Therefore, only 14 post-reviewed contracts were actually signed. As required by the World Bank, we have carried out a procurement inspection on the 5 post-reviewed contracts (see attached Annex: *List of Contracts Reviewed*), with the total contract amount of RMB 17,820,844.44 yuan, accounting for 35.71% of the number of contracts to be

inspected and 33.91% of the contract amount to be inspected. The number of contracts to be inspected was the number of post-reviewed contracts signed during period from the last inspection to this inspection, which was from January 1, 2018 to December 31, 2018. During the inspection, we focused on the procurement process, contract management and implementation, no issue requires clarification, investigation and rectification in the above contracts.



## Annex : List of Contracts Reviewed

NO.	Procurement category	Procurement method	Contract number	Contract signed date	Contract description	Contract implementation description	Name of contractor/supplier/consultant	Contract amount (CNY and USD Equivalent)	
1	Civil works	NCB	GDAPC-PC-ZJYH 1802-2	2018.11	The design, construction, material supply and installation of the waste treatment systems in 2 farms (Qilian and Shitouling) of Zhanjiang No.1 Aardvark. (re-bidding)	Under implementation, unpaid	JV of Shandong Woneng Environmental Protection Engineering and Technology Co.; Ltd. (lead) and Shandong Guoshun Construction Group Co., Ltd. (member)	9,384,147.44	1,367,313.71
2	Goods and non-consulting service	Shopping	GDAPC-G1710	2018.04	Organic fertilizer plant equipment supply contract of Longchuan Dongrui Agriculture and Animal Husbandry Development Co., Ltd.	Completed, unpaid	Guangdong Hongke Agricultural Machinery Research and Development Co., Ltd.	2,691,400.00	392,149.43
3	Goods and non-consulting service	Shopping (Non-consulting service)	GDAPC-NC1802	2018.03	Third-party service organization for farmers' training in 2018 (West Guangdong Area)	Contract completed and paid partially: 1. In November 2018, an amount of RMB 183816.00 yuan were paid, with the voucher 79#. 2. In December 2018, an amount of RMB 190785.00 yuan were paid, with the voucher 81#.	Yunfu Dazhong Education Service Co., Ltd.	1,775,297.00	258,668.99

4	Consulting service	CQS	GEF-GDA PC-C16	2018.11	Project CA monitoring from 2018 to 2020 (3 years)	Under implementation, unpaid	Guangdong Institute of Eco-environmental Science & Technology	2,050,000.00	298,694.49
5	Consulting service	CQS	GDAPC-C S1704	2018.07	Pilot study on comprehensive control of non-point source pollution and industrial chain promotion in small area	Under implementation, unpaid	Rural Energy and Environment Agency, MARA	1,920,000.00	279,752.88
Total contract amount of RMB 17,820,844.44 yuan has been inspected.								CNY	USD
								17,820,844.44	2,596,579.50
The statistics period of the number of the post-review contracts to be inspected was from January 1, 2018 to December 31, 2018, the number of the post-review contracts to be inspected was 14, and the total amount of the post-review contracts to be inspected was RMB 52,558,268.20 yuan.									

# 广东省农业面源污染治理项目管理办公室

---

粤农世行办〔2019〕77号

## 关于报送世行贷款广东农业面源污染治理项目2018年审计整改情况的函

广东省审计厅：

《省审计厅关于世界银行贷款（赠款）广东农业面源污染治理项目2018年度财务收支和项目执行情况的审计报告》（粤审涉外报〔2019〕136号）中三（一）项目管理方面存在的“牲畜废弃物管理示范子项目的投资进度缓慢”问题，与国际贷援款项目的同类型问题在《广东省2018年度省级预算执行和其他财政收支审计工作报告》合并表述为“项目存在未能完成年度支出计划情况”。针对审计发现的问题和建议，农业农村厅党组高度重视，组织相关处室和单位共同研究落实整改。现将整改情况报告如下：

### 一、整改措施

项目存在未能完成年度支出计划情况，主要原因在于牲畜废弃物管理示范子项目的投资进度缓慢，我办重点在推进牲畜废弃物管理示范子项目工程建设、验收、交付使用、报账等方面加大整改力度。

（一）现场协调。今年先后赴湛江、茂名、清远、肇庆、

惠州、潮州、江门等地共 31 个养殖场进行现场协调，解决工程建设存在问题。

（二）召开专题座谈会。今年先后召集工程监理、养殖场负责人、承包商代表开展 4 场专题座谈会，听取加快工程进度和报账进度的意见和建议。

（三）开展专题调研。针对非洲猪瘟对项目工程进展的严重影响，我办组织专题调研，发放调查问卷共 143 份，并赴清远、肇庆调研，形成世行项目养殖场生物安全防控体系建设需求调查报告。

（四）世行督查。联合世行开展第十次督查，赴湛江、肇庆重点督查养殖场工程进度。

（五）编好预算。落实财政配套资金预算重点用于牲畜废弃物治理工程报账支付。

（六）加快报账支付。明确工程报账材料清单，设立工程报账初审小组，聘请第三方机构对报账材料进行审查，提高报账效率。

## 二、整改进展

截至 2019 年 8 月 30 日，新增完工 24 个工程，共完工 104 个工程，占工程总数 74.29%。新验收 19 个工程，累计验收 66 个工程，占工程总数 47.14%。23 个超出合同工期未完工的工程已有 15 个工程完工，其中严重逾期的 17 个工程中 12 个工程已完工，预计今年年底前可全部完工。

2018 年年底有 16 个已竣工结算工程但仍未交付使用的养殖场，截至 2019 年 8 月 30 日，已有 6 个最终验收并交付使用，

3个已完成现场验收。

2019年度省级财政配套资金预算安排养殖场土建工程及设备款1265.27万元，截至2019年9月15日，已支付964.64万元，剩余部分预计年底前支付。

### 三、存在问题及下一步工作计划

受非洲猪瘟影响，养殖场建设牲畜废弃物治理工程的信心不足，影响工程建设及报账进展。

针对存在问题，计划采取以下措施：（一）建立工程进度月台账；（二）加快工程报账审核；（三）加快验收交付使用；（四）加大合同执行力度；（五）加大对生物防控设施建设的支持力度；（六）加强与世行的沟通，妥善解决工程已完工但无污水调试，无法验收等问题。

广东省农业面源污染治理项目管理办公室

2019年9月24日

